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December 28, 2006

Ms. Jennifer Thangavelu
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, N.W.
Washington, DC 20463

Re: First State PAC
FEC ID No. C00363648

Dear Ms. Thangavelu:

This is in response to your letter dated December 13, 2006 concerning the Amended October Monthly Report (9/1/06-9/30/06) of the above referenced Committee.

You ask about additional receipts listed on the amended report. First State PAC (the "Committee") discovered that a deposit made in early October contained a handful of contributions that were received in late September. The October Monthly Report was immediately amended, six days after the original report was filed, to add the missing entries and correct the public record. The Committee has put in place procedures to ensure that all future receipts are disclosed in the proper reporting period.

You also ask about a contribution to a federal candidate that exceeds the contribution limit. The Committee sought and obtained a \$2500 refund from the candidate's committee and the refund was disclosed on the Post-General FEC report.

Finally, you ask about a contribution made to Mfume for U.S. Senate that was designated to "2006 Debt Retirement." The check was returned uncashed to the Committee and the Committee will show it as voided on its next regularly-scheduled report.

We hope that this information adequately addresses your questions. If you need any further information, please do not hesitate to contact the Committee.

Very truly yours,

Marc Elias
Counsel to First State PAC
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